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ACTING AUDITOR-CONTROLLER

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June 13, 2014

TO: Supervisor Don Knabe, Chairman
Supervisor Gloria Molina
Supervisor Mark Ridley-Thomas
Supervisor Zev Yaroslavsky
Supervisor Michael D. Antonovich

FROM: John Naimo
Acting Auditor-Controller

A handwritten signature in black ink, reading "John Naimo", is written over the printed name and title.

SUBJECT: **CENTER FOR THE PACIFIC-ASIAN FAMILY, INC. – A DEPARTMENT
OF PUBLIC SOCIAL SERVICES COMMUNITY SERVICE BLOCK
GRANT DOMESTIC VIOLENCE PROGRAM PROVIDER – CONTRACT
COMPLIANCE REVIEW**

We completed a program and fiscal review of Center for the Pacific-Asian Family, Inc. (CPAF or Agency), which covered a sample of transactions from July 2012 through September 2013. The Department of Public Social Services (DPSS) contracts with CPAF, a non-profit organization, to provide Community Service Block Grant Domestic Violence (CSBG-DV) Program services to eligible victims of domestic violence. CSBG-DV Program services include performing assessments, facilitating shelter and food assistance, and providing legal assistance to the victims.

The purpose of our review was to determine whether CPAF appropriately accounted for and spent CSBG-DV Program funds to provide the services outlined in their County contracts. We also evaluated the adequacy of the Agency's accounting records, internal controls, and compliance with their contracts and other applicable guidelines.

DPSS paid the Agency approximately \$169,000 on a fee-for-service basis from July 2012 through September 2013. The contracts require the Agency to return or reinvest any unspent revenue. CPAF provided services to residents of the Second, Third, and Fourth Supervisorial Districts during Fiscal Year (FY) 2012-13. CPAF currently provides services to residents of the Fourth Supervisorial District.

Results of Review

CPAF provided services to eligible participants, recorded and deposited DPSS payments timely, and Agency staff had the required qualifications. In addition, the Agency prepared its Cost Allocation Plan (Plan) in compliance with their County contracts, and used the Plan to allocate shared costs appropriately.

Details of our review are attached.

Review of Report

We discussed our report with CPAF and DPSS in April 2014. CPAF is not required to submit a response to this report, because there are no findings or recommendations.

We thank CPAF management and staff for their cooperation and assistance during our review. Please call me if you have any questions, or your staff may contact Don Chadwick at (213) 253-0301.

JN:AB:DC:AA:pn

c: William T Fujioka, Chief Executive Officer
Sheryl L. Spiller, Director, DPSS
Gayle Hane Wong, Board President, CPAF
Debra Suh, Executive Director, CPAF
Public Information Office
Audit Committee

**CENTER FOR THE PACIFIC-ASIAN FAMILY, INC.
COMMUNITY SERVICE BLOCK GRANT DOMESTIC VIOLENCE PROGRAM
CONTRACT COMPLIANCE REVIEW
JULY 2012 THROUGH SEPTEMBER 2013**

ELIGIBILITY

Objective

Determine whether Center for the Pacific-Asian Family, Inc. (CPAF or Agency) provided services to individuals who met the Community Service Block Grant Domestic Violence (CSBG-DV) Program eligibility requirements.

Verification

We reviewed the case files for eight (57%) of the 14 participants who received services during February through August 2013 for documentation to confirm their eligibility for CSBG-DV Program services.

Results

CPAF had documentation to support all eight participants' eligibility for CSBG-DV Program services.

Recommendation

None.

PROGRAM SERVICES

Objective

Determine whether CPAF provided the services required by their County contracts and CSBG-DV Program guidelines, and whether the Program participants received the billed services.

Verification

We visited two (40%) of the five CPAF service sites, and reviewed the case files for eight (57%) of the 14 participants who received services during February through August 2013.

Results

CPAF provided services in accordance with their County contracts.

Recommendation

None.

STAFFING QUALIFICATIONS

Objective

Determine whether CPAF's staff had the qualifications required by their County contracts.

Verification

We reviewed the personnel files for six (50%) of the 12 CPAF employees who worked on the CSBG-DV Program.

Results

CPAF's staff had the qualifications required by their County contracts.

Recommendation

None.

CASH/REVENUE

Objective

Determine whether CPAF properly recorded revenue in their financial records, deposited cash receipts into their bank accounts timely, and that bank account reconciliations were reviewed and approved by Agency management.

Verification

We interviewed CPAF's management, and reviewed their financial records and September 2013 bank reconciliation.

Results

CPAF properly recorded revenue in their financial records, deposited Department of Public Social Services (DPSS) payments into their bank account timely, and Agency management reviewed and approved monthly bank reconciliations.

Recommendation

None.

EXPENDITURES**Objective**

Determine whether expenditures charged to the CSBG-DV Program were allowable under their County contracts, properly documented, and accurately billed.

Verification

We interviewed CPAF's personnel, and reviewed financial records for seven non-payroll expenditures, totaling \$2,613, that the Agency charged to the CSBG-DV Program from October 2012 through September 2013.

Results

CPAF's expenditures were allowable, properly documented, and accurately billed.

Recommendation

None.

PAYROLL AND PERSONNEL**Objective**

Determine whether CPAF charged payroll costs to the CSBG-DV Program appropriately, and maintained personnel files as required.

Verification

We traced the payroll costs for six employees, totaling \$3,998, for June 2013 and September 2013 to the Agency's payroll records and time reports. We also interviewed staff, and reviewed personnel files for six CPAF CSBG-DV Program staff.

Results

CPAF appropriately charged payroll costs to the CSBG-DV Program, and maintained personnel files as required.

Recommendation

None.

COST ALLOCATION PLAN

Objective

Determine whether CPAF prepared their Cost Allocation Plan (Plan) in compliance with their County contracts, and used the Plan to allocate shared costs appropriately.

Verification

We reviewed CPAF's Plan, and a sample of expenditures from October 2012 through September 2013.

Results

CPAF prepared their Plan in compliance with their County contracts, and the Agency allocated their shared costs appropriately.

Recommendation

None.

CLOSE-OUT REVIEW

Objective

Determine whether CPAF had any unspent revenue for the CSBG-DV Program for Fiscal Year (FY) 2012-13.

Verification

We traced the total revenues and expenditures from CPAF's FY 2012-13 close-out reports to the Agency's accounting records, and to DPSS' payment records.

Results

CPAF did not have any unspent revenue during FY 2012-13.

Recommendation

None.